IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

FRIDAY, THE TENTH DAY OF MARCH
TWO THOUSAND AND SIX

PRESENT

THE HON'BLE SRI JUSTICE BILAL NAZKI

and
THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION No.4721 of 2006

Between:

M/s.The Calcutta Shipping Marine Engineering Pvt.Ltd.

Port Area, Visakhapatnam, rep. By its authorized signatory,

Mr.C.Rajasekhar.

..... PETITIONER

AND

1.The Joint Commissioner (CT) Legal,

Andhra Pradesh, Hyderabad, and another.

.....RESPONDENT

ORDER: ***(Per Hon'ble Sri Justice Bilal Nazki,)***

Heard learned Counsel for the parties. With their consent, the Writ

Petition is being disposed of at this stage.

Pending appeal, the petitioner filed an application seeking stay of the recovery, which has been declined. We have gone through the record. We feel that the interest of justice would have been met if stay was granted pending appeal, subject to deposit of half of the liability. Therefore, we set aside the order of the authority and direct that half of the disputed tax liability shall be paid by the petitioner, on or before 31st March, 2006. Till 31st March, 2006, there shall be an unconditional stay and the stay shall continue till disposal of the appeal, provided the amount is deposited within the time stipulated. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal.

Writ Petition is disposed of accordingly. No costs.

(Bilal Nazki, J)

10h March, 2006

(S.Ananda Reddy, J)

Note:

Wire at

party's costs.

B/o

LUR